

**NOTICE TO INTERESTED PARTIES
OF THE SEATTLE CITY EMPLOYEES' RETIREMENT SYSTEM**

1. Notice To: all present employees who are eligible to participate in the Seattle City Employees' Retirement (the "Plan") and all other present employees of the employer whose principal place of employment is the same as the principal place of employment of any employee eligible to participate in the Plan.

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following retirement plan:

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| 2. | Name of Plan: | Seattle City Employees' Retirement System |
| 3. | Plan Number: | 001 |
| 4. | Name and Address of Applicant: | City of Seattle
720 Third Avenue, Suite 1000
Seattle, WA 98104 |
| 5. | Applicant EIN: | 91-6029099 |
| 6. | Name and Address of Plan Administrator: | City of Seattle
720 Third Avenue, Suite 1000
Seattle, WA 98104 |

7. The application will be filed on September 19, 2005 for an advance determination as to whether the Plan meets the qualification requirements of Section 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's amendment. The application will be filed with:

EP Determinations
Internal Revenue Service
P.O. Box 192
Covington, Kentucky 41012-0192

8. The employees eligible to participate under the Plan are those employees included in Seattle Municipal Code Sections 4.36.100 and 4.36.103.

9. The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determination regarding qualification of the Plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUEST FOR COMMENTS BY THE DEPARTMENT OF LABOR

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of person needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
Attn: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by him by November 3, 2005. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by November 3, 2005 whichever is later, but not after November 18, 2005. A request to the Department to comment on your behalf must be received by it by October 4, 2005 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by October 14, 2005 if you wish to waive that right.

ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of Revenue Procedure 2005-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of Section 17 of Revenue Procedure 2005-6) is available during office hours (9AM – 5PM weekdays) for inspection and copying. There is a nominal charge for copying and/or mailing.